IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 204 OF 2002

The Commissioner of Income Tax,
City X, Mumbai .. Appellant
v/s.

M/s. Lawkim Ltd. .. Respondent

Ms. S.V.Bharucha i/by Mr.H.D.Rathod for appellant.

Ms. Bindu Jain i/by M/s. Maneksha & Sethna for respondent.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 13th August, 2004

P.C.

Heard.

2. The controversy raised in this appeal is wholly and squarely concluded by the judgment of the Supreme Court in the case of Commissioner of Income Tax v. Indo Nippon Chemicals Co. Ltd., 261 ITR 275.

3. No substantial question of law arises. Appeal is dismissed.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)